

MENTAL HEALTH FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 3,266,436	\$ 3,218,264	\$ (48,172)
Business and other taxes	13,000	22,656	9,656
Total taxes	<u>3,279,436</u>	<u>3,240,920</u>	<u>(38,516)</u>
Intergovernmental revenues			
Federal grants	3,759,129	3,722,318	(36,811)
State grants	1,323,713	1,369,376	45,663
Intergovernmental services	<u>77,740,132</u>	<u>76,834,532</u>	<u>(905,600)</u>
Total intergovernmental revenues	<u>82,822,974</u>	<u>81,926,226</u>	<u>(896,748)</u>
Charges for services			
Interfund/department charges for services	453,960	523,160	69,200
Interest earnings	400,000	416,958	16,958
Miscellaneous revenues			
Rents and royalties	-	32	32
Other miscellaneous revenues	-	474	474
Total miscellaneous revenues	<u>-0-</u>	<u>506</u>	<u>506</u>
Sale of capital assets	-	1,987	1,987
Transfers in	<u>1,374,564</u>	<u>1,382,112</u>	<u>7,548</u>
TOTAL REVENUES	<u>88,330,934</u>	<u>87,491,869</u>	<u>(839,065)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,121,692	
Supplies		129,505	
Contract services and other charges		79,443,583	
Interfund payments for services		2,145,256	
Total mental and physical health	<u>93,357,805</u>	<u>87,840,036</u>	<u>5,517,769</u>
Capital outlay			
Capitalized expenditures	193,200	143,742	49,458
Transfers out	<u>176,920</u>	<u>173,381</u>	<u>3,539</u>
TOTAL EXPENDITURES	<u>93,727,925</u>	<u>88,157,159</u>	<u>5,570,766</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (5,396,991)</u>	(665,290)	<u>\$ 4,731,701</u>
Adjustment from budgetary basis to GAAP basis		600 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(664,690)	
Fund balance - January 1, 2003		10,408,355	
Fund balance - December 31, 2003		<u>\$ 9,743,665</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (196,695)
Encumbrances, not included in GAAP basis expenditures	197,295
Adjustment from budgetary basis to GAAP basis	<u>\$ 600</u>